

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

SUNCO TIMBER (KUNSHAN) CO., LTD.,

Plaintiff,

vs.

LINDA SUN, et al.,

Defendants.

Civ. A. No. 1:22-cv-10833-ADB

**ANSWER AND COUNTERCLAIM OF LINDA SUN
TO THE AMENDED COMPLAINT**

The defendant, Linda Sun, answers the Amended Complaint as follows.¹

1. Admitted.

2. Ms. Sun admits that she resides in Massachusetts but denies the remaining allegations of paragraph 2.

3. Admitted.

4. Admitted.

5. Admitted, except that Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegation concerning Infinity's principal place of business.

6. Ms. Sun denies that she is a member of Infinity or has any equity interest in it. She is without knowledge or information sufficient to form a belief about the remaining allegations of paragraph 6.

¹ Mrs. Sun's counterclaim is identical to the counterclaim asserted in the original answer, and Mrs. Sun includes it here out of an abundance of caution and does not assert that a new answer to the counterclaim is necessary.

7. Paragraph 7 is not an allegation of fact to which a responsive pleading is required. To the extent a responsive pleading is required, Mrs. Sun denies the allegations of paragraph 7.

8. Denied.

9. Denied.

10. Mrs. Sun denies that Sunco, Inc. is a shell entity used by her to conceal assets and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 10.

11. Mrs. Sun denies that Eastman St. Distributors, LLC is a shell entity used by her to conceal assets and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 11.

12. Mrs. Sun denies that Eastman St. Woodworks, Inc. is a shell entity used by her to conceal assets and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 12.

13. Mrs. Sun denies that Infinity Realty Co., LLC. is a shell entity used by her to conceal assets and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 13.

14. Denied.

15. Paragraph 15 is not an allegation of fact to which a responsive pleading is required. To the extent a responsive pleading is required, Mrs. Sun denies the allegations of paragraph 15.

16. Admitted.

17. Admitted.

18. Admitted, except that Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegation that Sunco is still in the business of manufacturing cabinetry.

19. Admitted, except that Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations concerning Infinity's current business.

20. Admitted.

21. Admitted.

22. Admitted.

23. Denied, except that Mrs. Sun admits that Sunco was founded in Kunshan, China.

24. Admitted as of the relevant times. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegation concerning Sunco's business now.

25. Mrs. Sun admits that in the past, she was the president of Sunco. She otherwise denies the allegations of paragraph 25.

26. Admitted, except that Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegation that the orders were custom.

27. Denied.

28. Mrs. Sun admits that she lived at the Sunco factory until 2019.

29. Denied.

30. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 30.

31. Denied.

32. Denied.

33. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 33.

34. Admitted, except that Mrs. Sun denies that Shillock appears as a manager in the records of the Secretary of State after 2021.

35. Mrs. Sun denies that she is an equity holder of Infinity and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 35.

36. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 36.

37. Mrs. Sun denies that she received any distributions from Infinity and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 37.

38. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 38.

39. Admitted.

40. Admitted, except that Linda lacks knowledge or information sufficient to form a belief about the truth of the allegations concerning the custom nature of the orders.

41. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations concerning the allegations of paragraph 41.

42. Admitted.

43. Admitted.

44. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 44.

45. Denied on the grounds that the allegation is insufficiently precise to answer. Mrs. Sun admits that beginning in 2018, tariffs were imposed on certain products imported from China.

46. Mrs. Sun admits that there were tariffs on Chinese wood products but lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 46 concerning the dates tariffs became effective or the percentages of the tariffs.

47. Mrs. Sun admits that in 2019 there were additional duties imposed on Sunco products but lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 47 concerning the relevant dates or the percentages.

48. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 48.

49. Admitted.

50. Mrs. Sun denies that Sunco acted under her direction and lacks knowledge or information sufficient to form a belief about the truth of the other allegations of paragraph 50.

51. Mrs. Sun admits that Infinity is a wholesaler or distributor or cabinetry products and that it marks up its products but lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations of paragraph 51.

52. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 52.

53. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 53.

54. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 54.

55. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 55.

56. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 56.

57. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 57.

58. Admitted, except that Mrs. Sun denies that her travel was abrupt or unannounced.

59. Denied.

60. Denied.

61. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 61.

62. Denied.

63. Denied.

64. Denied.

65. Admitted, except that Mrs. Sun denies that Infinity ceased doing business with Sunco. Further answering, Mrs. Sun states that the two companies ceased doing business with each other.

66. Denied. Further answering, Mrs. Sun states that Mr. Wu was in complete control of the factory long before 2019.

67. Denied.

68. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 68.

69. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 69.

70. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 70.

71. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 71.

72. Denied.

73. Denied.

74. Denied.

75. Denied.

76. Denied.

77. Denied.

78. Mrs. Sun admits that she believed that the imposition of new duties and tariffs would have a materially adverse effect on Sunco's export of products to the United States and otherwise denies the allegations of paragraph 78.

79. Denied.

80. Denied.

81. Denied.

82. Admitted, except that Mrs. Sun states that the decision was made by an arbitral tribunal, not a court, and that Sunco US was an actual shareholder, not just a purported shareholder, of Sunco. Further answering, Mrs. Sun states that the denial was without prejudice.

83. Denied.

84. Denied.

85. Paragraph 85 is not an allegation of fact to which a responsive pleading is required. To the extent a response is required, Mrs. Sun denies the allegations of paragraph 85.

86. Denied, except that Mrs. Sun admits that she is or was a limited partner of New Sun Limited Partnership.

87. Denied.

88. Denied.

89. Denied.

90. Mrs. Sun denies the allegations of paragraph 90 as to New Sun Limited Partnership and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations.

91. Mrs. Sun denies the allegations of paragraph 91 as to New Sun Limited Partnership and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations.

92. Mrs. Sun denies the allegations of paragraph 92 as to New Sun Limited Partnership and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations.

93. Denied.

94. Mrs. Sun denies the allegations of paragraph 94 as to New Sun Limited Partnership and otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations.

95. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 95.

96. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 96.

97. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 97.

98. Mrs. Sun denies that she is an officer or director or has any control over any of the Affiliated Entities or that she has an ownership stake in any of the Affiliated Entities except New Sun Limited Partnership. She otherwise lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 98.

99. Mrs. Sun admits that she, along with David Sun and William Sun, organized Sunco business Trust in 2001 and otherwise denies the allegations of paragraph 99.

100. Mrs. Sun admits that Sunco Business Trust merged into Sunco, Inc. effective 2009 and that she remained a director or officer through 2011 or 2012. She otherwise denies the allegations.

101. Mrs. Sun admits that in 2011 or 2012 David Sun became officer and director of Sunco, Inc. She otherwise denies the allegations of paragraph 101 on the grounds that they are unfairly vague.

102. Admitted.

103. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 103.

104. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 104, except that she admits that Eastman St. Woodworks, Inc. was incorporated in March 2022.

105. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 105.

106. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 106.

107. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 107.

108. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 108. Further answering, the records of the Secretary of the Commonwealth show that New Sun Limited Partnership was dissolved on December 31, 2021, and Mrs. Sun is uncertain of the current status of the partnership.

109. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 109.

110. Denied.

111. Denied.

112. Denied.

Count 1

113. Mrs. Sun incorporates her answers to paragraphs 1 to 112.

114. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 114.

115. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 115.

116. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 116.

117. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 117.

118. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 118.

119. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 119.

120. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 120.

121. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 121.

122. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 122.

123. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 123.

124. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 124.

125. Count 1 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 125.

Count 2

126. Mrs. Sun incorporates her answers to paragraphs 1 to 125.

127. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 127.

128. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 128.

129. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 129.

130. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 130.

131. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 131.

132. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 132.

133. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 133.

134. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 134.

135. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 135.

136. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 136.

137. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 137.

138. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 138.

139. Count 2 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 139.

Count 3

140. Mrs. Sun incorporates her answers to paragraphs 1 to 139.

141. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 141.

142. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 142.

143. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 143.

144. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 144.

145. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 145.

146. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 146.

147. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 147.

148. Count 3 pleads a claim only against Infinity. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 148.

Count 6

149. Mrs. Sun incorporates her answers to paragraphs 1 to 148.

150. Mrs. Sun admits that in the past she was the president and a director of Sunco. She otherwise denies the allegations of paragraph 150.

151. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 151. Further answering, Mrs. Sun states that Sunco is a Chinese company, and Chinese law may apply to the question of her alleged duties to it.

152. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 152. Further answering, Mrs. Sun states that Sunco is a Chinese company, and Chinese law may apply to the question of her alleged duties to it.

153. Denied.

154. Denied.

155. Denied

156. Denied.

157. Denied.

Count 7

158. Mrs. Sun incorporates her answers to paragraphs 1 to 157.

159. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 159. In particular, Sunco is a Chinese company, and Chinese law may apply to the question of her alleged duties to it.

160. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 160. In particular, Sunco is a Chinese company, and Chinese law may apply to the question of her alleged duties to it.

161. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 161. In particular, Sunco is a Chinese company, and Chinese law may apply to the question of her alleged duties to it.

162. Denied.

163. Denied.

164. Denied.

165. Denied.

166. Denied.

Count 8

167. Mrs. Sun incorporates her answers to paragraphs 1 to 166.

168. Count 8 has been dismissed against Mrs. Sun for failure to state a claim on which relief may be granted. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 168.

169. Count 8 has been dismissed against Mrs. Sun for failure to state a claim on which relief may be granted. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 169.

170. Count 8 has been dismissed against Mrs. Sun for failure to state a claim on which relief may be granted. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 170.

171. Count 8 has been dismissed against Mrs. Sun for failure to state a claim on which relief may be granted. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 171.

Count 11

172. Mrs. Sun incorporates her answers to paragraphs 1 to 171

173. Paragraph 173 is not an allegation of fact, and no responsive pleading is required.

To the extent an answer is required, Mrs. Sun denies the allegations of paragraph 173.

174. Mrs. Sun denies that she controls Infinity and is otherwise without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 174.

175. Mrs. Sun denies that she has ever received distributions from Infinity and is otherwise without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 175.

176. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 176.

177. Mrs. Sun denies that she disbursed any monies received by Infinity and is otherwise without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 177.

178. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 178.

179. Mrs. Sun is without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 179.

180. Mrs. Sun denies that she directed Infinity to do anything or that she received any distribution of proceeds from Infinity and is otherwise without knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 180.

181. Denied.

182. Denied.

183. Denied.

Count 12

184. Mrs. Sun incorporates her answers to paragraphs 1 to 183.

185. Denied.

186. Denied.

187. Paragraph 187 is not an allegation of fact, and no responsive pleading is required.

To the extent an answer is required, Mrs. Sun denies the allegations of paragraph 187.

188. Denied.

189. Denied.

190. Denied.

191. Admitted.

192. Denied.

193. Denied.

194. Denied.

195. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 195.

196. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 196.

197. Mrs. Sun lacks knowledge or information sufficient to form a belief about the truth of the allegations of paragraph 197.

198. Paragraph 198 is not an allegation of fact, and no responsive pleading is required.

To the extent an answer is required, Mrs. Sun denies the allegations of paragraph 198.

199. Denied.

Count 13

200. Mrs. Sun incorporates her answers to paragraphs 1 to 199.

201. Count 13 pleads a claim only against the Affiliated Entities. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 201.

202. Count 13 pleads a claim only against the Affiliated Entities. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 202.

203. Count 13 pleads a claim only against the Affiliated Entities. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 203.

204. Count 13 pleads a claim only against the Affiliated Entities. No answer is required. To the extent an answer is required, Mrs. Sun denies the allegation of paragraph 204.

OTHER DEFENSES

In addition to all other defenses she has, Mrs. Sun asserts the following defenses:

1. The claims for breach of fiduciary duty are barred by res judicata or collateral estoppel. In particular, Sunco sued Mrs. Sun in Suzhou, China, asserting claims and raising issues that are the same as the claims and issues raised in the claim for breach of fiduciary duty in this action. In 2021, the Suzhou Intermediate People's Court entered a judgment dismissing Sunco's claims against Mrs. Sun on the merits. That judgment is entitled to recognition under Massachusetts law, and once recognized, it bars Sunco's claim for breach of fiduciary duty. Mrs. Sun is seeking recognition of the Chinese judgment in her counterclaim.

2. Mrs. Sun cannot be liable for a breach of a fiduciary duty of loyalty because she had no conflicting loyalty: she was not a member or otherwise affiliated with Infinity and received no distributions from Infinity. Mrs. Sun also gives notice, pursuant to Fed. R. Civ. P. 44.1, that the law of China may govern the claim for breach of fiduciary duty.

3. Mrs. Sun cannot be liable on a claim for piercing the corporate veil because she is not a member or otherwise an owner of Infinity and has never received distributions from Infinity.

4. The Amended Complaint fails to state a claim on which relief can be granted with respect to the claim for fraudulent transfer.

5. The claims may be barred in whole or in part by the statute of limitations.

6. The claims are subject to setoff.

COUNTERCLAIM

JURISDICTION

1. The counterclaim plaintiff, Linda Sun, is a citizen of Massachusetts.

2. The counterclaim defendant, Sunco Timber (Kunshan) Co., Ltd., is a Chinese corporation with its principal place of business in China.

3. The amount in controversy, exclusive of interest and costs, exceeds the sum or value of \$75,000.

4. The Court has jurisdiction under 28 U.S.C. § 1332(a)(2).

5. This counterclaim is so related to claims in the action within the Court's original jurisdiction, namely, the claim for breach of fiduciary duty, that it forms part of the same case or controversy.

6. The Court has supplemental jurisdiction under 28 U.S.C. § 1367(a).

CLAIM FOR RELIEF

Count One Recognition of Foreign Judgment G.L. c. 235, § 23A

7. Mrs. Sun incorporates the allegations of paragraphs 1 to 6.

8. Sunco sued Mrs. Sun in China for breach of fiduciary duty.

9. Following proceedings on the merits, the Chinese court entered judgment in favor of Mrs. Sun and against Sunco on Sunco's claim.

10. A true copy of the Chinese court's judgment ("the Chinese Judgment") is attached to this Answer and Counterclaim as Exhibit 1.

11. An accurate English translation of the Chinese judgment is attached to this Answer and Counterclaim as Exhibit 2.

12. The Chinese Judgment is final and conclusive and enforceable where rendered.

13. The Chinese Judgment denied recovery of a sum of money.

14. No grounds for non-recognition of the Chinese Judgment exist.

15. The Chinese Judgment is entitled to recognition under Massachusetts law.

DEMAND FOR RELIEF

Therefore, Mrs. Sun demands judgment against the counterclaim defendants for the following relief:

1. A declaration that the Chinese Judgment is entitled to recognition under Massachusetts law.

2. Costs.

3. Such other relief to which she may be entitled at law or in equity.

DEMAND FOR TRIAL BY JURY

Mrs. Sun demands trial by jury.

Respectfully submitted,

LINDA SUN

By her attorney:

/s/ Theodore J. Folkman

Theodore J. Folkman (BBO No. 647642)
RUBIN & RUDMAN, LLP
53 State Street
Boston, MA 02109
(617) 330-7000
tfolkman@rubinrudman.com

Dated: September 27, 2024